NOTIFICATIONS.

No. Fl. 9200—S.T. 32-50-4, dated Bangalore, 19th March 1951.

In exercise of the powers conferred by Section 26 of the Motor Spirit (Taxation on Sales) Act, 1949, (Mysore Act XLIX of 1949), His Highness the Maharaja of Mysore is pleased to direct that the following amendments shall be made in the Motor Spirit (Taxation on Sales) Rules, 1949, the draft amendments having been previously published in the *Mysore Gazette* dated the 16th November 1950 as required by sub-section (4) of the said section.

AMENDMENTS.

In the Motor Spirit (Taxation on Sales) Rules, 1949.

1. For sub-rule (1) of Rule 20, the following sub-rule shall be substituted, namely :—

"(1) Every retail dealer shall keep true and correct accounts in Form 'E' of all daily transactions in Motor Spirit. The accounts for each day shall be made up and totalled before NOON of the following day. The reading of the pump issue meter at the end of each day shall also be entered in the accounts for the day :—

Provided that.—

(*a*) where a retail dealer is registered also as an importer he shall keep a single set of accounts showing all his daily transactions in motor spirit ; and

(*b*) where a retail dealer is registered also as a wholesale dealer but not as an importer, he shall keep accounts in Form 'E' as well as separate accounts in respect of all his daily transactions as a wholesale dealer in motor spirit.

Explanation.—For the purposes of this sub-rule, a dealer who is registered as an importer shall be deemed to be registered as such in respect of all his places of business.

2. For sub-rule (1) of Rule 21, the following sub-rule shall be substituted, namely :—

"(1) In every month every retail dealer shall send in duplicate.—

(i) a return in Form 'F' of the transactions relating to the previous month to the Sales Tax Officer of the area in which he is registered together with the treasury receipt referred to in section 6;

(ii) a return in Form 'F-1' to the Sales Tax Officer of the area in which he is registered ; and

(iii) a return in Form 'F-2' to the Sales-Tax Officers of the areas in which retail dealers to whom he issued motor spirit in the previous month are registered :—

Provided that—

(*a*) where a retail dealer is registered also as an importer, he shall send the returns mentioned in sub-rule (1) of Rule 24 ; and

(*b*) where a retail dealer is registered also as a wholesale dealer but not as an importer, he shall send the returns mentioned in this sub-rule as well as those mentioned in sub-rule (1) of rule 24.

Explanation.—For the purposes of this sub-rule, a dealer who is registered as an importer shall be deemed to be registered as such in respect of all his places of business."

3. In clause (1) of sub-rule (1) of Rule 24, for the words and figure "together with the treasury receipt referred to in section 6," words and figure "and in the case of an importer the treasury receipt referred to in Section 6" shall be substituted.

4. In forms H, H-1, H-2, H-3 and H-4 the words and brackets "(or depot)" and "(or Depots)," wherever they occur shall be omitted.

By Order of His Highness the Maharaja,

M. SHAMANNA,

Secretary to Government,
Finance Department.